

HOUSE BILL No. 1124

DIGEST OF INTRODUCED BILL

Citations Affected: None (noncode).

Synopsis: Property tax study committee. Establishes the interim study committee on property tax issues.

Effective: Upon passage.

Heim, Kuzman, Espich, Austin

January 13, 2004, read first time and referred to Committee on Rules and Legislative Procedures.

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Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

HOUSE BILL No. 1124

A BILL FOR AN ACT concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. [EFFECTIVE UPON PASSAGE] (a) **As used in this**
2 **SECTION, "committee" refers to the interim study committee on**
3 **property tax issues established by subsection (c).**

4 **(b) The definitions in IC 36-1-2 apply throughout this**
5 **SECTION.**

6 **(c) The interim study committee on property tax issues is**
7 **established.**

8 **(d) The committee consists of the following members:**

9 **(1) The chair of the senate finance committee.**

10 **(2) The chair of the house of representatives ways and means**
11 **committee.**

12 **(3) One (1) member of the house of representatives who is:**

13 **(A) appointed by the speaker of the house of**
14 **representatives with advice from the minority leader of the**
15 **house of representatives; and**

16 **(B) not a member of the political party of the speaker.**

17 **(4) One (1) member of the senate who is:**

18 **(A) appointed by the president pro tempore of the senate**

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with advice from the minority leader of the senate; and
 (B) not a member of the political party of the president pro tempore.

(5) The commissioner of the department of local government finance.

(6) Subject to subsections (e) and (f), the following ten (10) members appointed jointly by the speaker of the house of representatives, with advice from the minority leader of the house of representatives, and the president pro tempore of the senate, with advice from the minority leader of the senate:

(A) One (1) member who is a member of a county executive.

(B) One (1) member who is a county treasurer.

(C) One (1) member who is a county auditor.

(D) One (1) member who is a county assessor.

(E) One (1) member who is a member of a county fiscal body.

(F) One (1) member who is a member of a city fiscal body.

(G) One (1) member who is a member of a town fiscal body.

(H) One (1) member who is a township trustee-assessor.

(I) One (1) member who is an elected township assessor.

(J) One (1) lay member.

(7) The following four (4) members appointed jointly by the speaker of the house of representatives, with advice from the minority leader of the house of representatives, and the president pro tempore of the senate, with advice from the minority leader of the senate:

(A) Two (2) representatives of taxpayer interest groups that operate on a statewide basis.

(B) Two (2) representatives of taxpayer interest groups that operate on a local basis.

(e) Not more than five (5) of the members appointed under subsection (d)(6) may be members of the same political party.

(f) Each member appointed under subsection (d)(6) must represent a different county.

(g) The speaker of the house of representatives and the president pro tempore of the senate shall make appointments under subsection (d)(6) and (d)(7) before July 1, 2004.

(h) The appointed members of the committee serve at the pleasure of the appointing authority. The appointing authority shall fill any vacancy on the committee within forty-five (45) days.

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(i) Except as otherwise provided in this SECTION, the committee operates under the rules of the legislative council.

(j) The chair of the senate finance committee and the chair of the house of representatives ways and means committee serve as cochairmen of the committee. The committee meets upon the call of the cochairmen.

(k) A quorum of the committee must be present to conduct business. A quorum consists of a majority of the voting members appointed to the committee. The committee may not take an official action unless the official action has been approved by at least a majority of the members of the committee.

(l) The legislative services agency shall provide staff support to the committee.

(m) The committee shall:

(1) evaluate:

(A) property tax procedures and policies as they relate to:

(i) political subdivisions; and

(ii) the state; and

(B) means of:

(i) assuring effectiveness, efficiency, fairness, and uniformity with respect to; and

(ii) maximizing cost effectiveness in the administration of:

the property tax procedures and policies referred to in clause (A);

(C) the adequacy of the current structure of government to serve the best interests of taxpayers; and

(D) the extent to which greater efficiency would result from a reduction in the number of assessing jurisdictions;

(2) formulate recommendations concerning:

(A) whether the township form of government is necessary and relevant;

(B) whether counties should be consolidated;

(C) whether the form of county government that includes a county executive and a county fiscal body is necessary and relevant;

(D) whether replacement of the county executive and the county fiscal body with an individual elected county executive and an elected county board of directors would lead to increased accountability and more efficient government;

(E) what is the total cost of implementing the property tax

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- 1 system at all levels of government;
 2 (F) whether replacement of property taxes with one (1) or
 3 more other sources of funding for schools and other
 4 political subdivisions would result in greater effectiveness,
 5 efficiency, and fairness; and
 6 (3) provide recommendations before December 1, 2005, on the
 7 subjects and questions referred to in subdivisions (1) and (2)
 8 to the following:
 9 (A) The governor.
 10 (B) The commissioner of the department of local
 11 government finance.
 12 (C) The executive director of the legislative services agency
 13 in an electronic format under IC 5-14-6.
 14 (n) This SECTION expires January 1, 2006.
 15 SECTION 2. An emergency is declared for this act.

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